



ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: April 9, 2003

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 198.08.197 (When sales tax is due on payments retained under public works contracts)

Date issued: September 2, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-170 (Constructing and repairing of new or existing buildings or other structures upon real property.)

Purpose of the document: This document explains that sales tax is due to a contractor on those portions of progress payments retained by a public body to insure payment of the contractor's obligations.

Is the document clearly written?

Yes
X

No

Does the document provide accurate and useful information?

Yes
X

No

Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?

Yes
X

No



Review recommendation:

- A. Update
- B. Cancel
- C. Leave as is
- D. Incorporate into rule and cancel

X

Briefly explain your recommendation:

This information is useful and should be incorporated into WAC 458-20-170 and WAC 458-20-171

Manager Action: AL Accepted recommendation

Date: 4/28/03

Comments: _____